

County of Placer, California

**Combining Statement of Net Assets
Internal Service Funds**

June 30, 2007

(amounts expressed in thousands)

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 12,048	\$ 1,109	\$ 40,111	\$ 53,268
Receivables, (net):				
Accounts	45	8	-	53
Interest	-	-	442	442
Inventories	794	-	-	794
Prepaid items	10	-	13	23
Total current assets	<u>12,897</u>	<u>1,117</u>	<u>40,566</u>	<u>54,580</u>
Noncurrent assets:				
Advances to other funds	-	2,820	-	2,820
Capital assets:				
Land	-	-	20	20
Buildings and improvements	1,756	16	-	1,772
Equipment	18,012	2,922	-	20,934
Infrastructure	665	-	-	665
Construction in progress	190	-	-	190
Less accumulated depreciation	(10,796)	(1,552)	-	(12,348)
Total capital assets, net	<u>9,827</u>	<u>1,386</u>	<u>20</u>	<u>11,233</u>
Total noncurrent assets	<u>9,827</u>	<u>4,206</u>	<u>20</u>	<u>14,053</u>
Total assets	<u>22,724</u>	<u>5,323</u>	<u>40,586</u>	<u>68,633</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	968	296	452	1,716
Deposits from others	-	10	5	15
Compensated absences	62	43	9	114
Self insurance liability	-	-	6,323	6,323
Total current liabilities	<u>1,030</u>	<u>349</u>	<u>6,789</u>	<u>8,168</u>
Noncurrent liabilities:				
Compensated absences	351	245	50	646
Advances from other funds	-	2,612	-	2,612
Self insurance liability	-	-	17,529	17,529
Total noncurrent liabilities	<u>351</u>	<u>2,857</u>	<u>17,579</u>	<u>20,787</u>
Total liabilities	<u>1,381</u>	<u>3,206</u>	<u>24,368</u>	<u>28,955</u>
Net Assets				
Invested in capital assets	9,827	1,386	20	11,233
Unrestricted	11,516	731	16,198	28,445
Total net assets	<u>\$ 21,343</u>	<u>\$ 2,117</u>	<u>\$ 16,218</u>	<u>\$ 39,678</u>